

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	
)	Chapter 11
PURDUE PHARMA L.P., et. al¹)	
)	Case No. 19-23649 (SHL)
Debtors.)	
<hr style="width: 40%; margin-left: 0;"/>)	(Jointly Administered)

**SEVENTEENTH MONTHLY FEE STATEMENT OF ERNST & YOUNG LLP
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES INCURRED
AS AUDITORS AND PROVIDERS OF OTHER PROFESSIONAL SERVICES
FOR THE DEBTORS FOR THE PERIOD FROM
APRIL 1, 2023 THROUGH APRIL 30, 2023**

Name of applicant:	Ernst & Young LLP (“ <u>EY LLP</u> ”)
Authorized to Provide Professional Services To:	The Debtors
Date of retention:	December 23, 2019 (<i>nunc pro tunc</i> to September 15, 2019)
Period for Which Compensation and Reimbursement is Sought:	April 1, 2023 through April 30, 2023
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$175,000.00
Less 20% Holdback:	\$35,000.00
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$0.00
Total Fees and Expenses Due:	\$140,000.00

¹ The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF LP (0495), SVC Pharma LP (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

Dated: May 24, 2023

/s/Amelia M. Caporale

Amelia M. Caporale
Partner, Ernst & Young LLP
20 Church Street
Hartford, CT 06103

EXHIBIT A
SUMMARY BY PROFESSIONAL

2022 Consolidated Audit

Last Name	First Name	Title	Hours
Biedziak	Eliza Anna	Senior Manager	12.0
Caporale	Amelia	Partner/Principal	8.5
Castillo	Manuel Angel	Staff/Assistant	0.5
Jain	Chetan	Manager	13.0
Croom	Kayla	Staff/Assistant	2.0
D'Alessandro	Nicholas A	Manager	123.7
Nayyar	Deepankar	Senior	68.5
Estrada	Nathan	Staff/Assistant	0.5
Fan	Wade	Senior	11.8
Fox	Nicholas K.	Manager	6.0
Furtado	Justin V	Senior Manager	44.3
Gilliard	Julia	Staff/Assistant	77.3
Goel	Himanshu	Staff/Assistant	9.0
Kuo	Pierce	Staff/Assistant	0.6
Jagga	Mahesh	Senior	10.0
Kaur	Manmish	Senior	31.0
Massey	Rebecca Rae	Staff/Assistant	0.8
Mayta	Ryan Brandon	Senior	14.9
Memeti	Andi	Senior	2.0
Mushananga	Evidence	Senior	163.0
Pelletier	Erica N.	Staff/Assistant	7.0
Pereira	Christopher A.	Partner/Principal	3.0
Sharma	Preeti	Manager	3.0
Pawar	Raja	Staff/Assistant	1.5
Chhabra	Ramit	Senior	3.0
Rosado-Kozlowski	Christian	Staff/Assistant	146.4
sabooteh	Milad	Staff/Assistant	2.5
Sakshi	Sharma	Staff/Assistant	8.0
Sardo	Jason L.	Staff/Assistant	36.9
Sonika	Avinash	Executive Director	12.5
Tran	Hong	Staff/Assistant	16.6
Tsui	Rochelle	Manager	14.0
Villa	Balthasar	Staff/Assistant	2.5
Zee	Ena	Executive Director	5.9
Kaushik	Utkarsh	Staff/Assistant	59.5
Verma	Vishal	Associate	11.0
		Total	932.7

Total Fixed Fees Sought for 2022 Consolidated Audit During the Fee Period: \$175,000.00

EXHIBIT B
SUMMARY BY CATEGORY

2022 Consolidated Audit

Time Category	Category Descriptions	Hours
Bankruptcy	This category includes activities associated with incremental procedures related to the bankruptcy filing	15.9
Financial Statement Reporting	This category includes all activities associated with concluding the audit and completing financial statement reporting	6.0
Independence Procedures	This category includes all activities associated with Independence Procedures	9.4
Physical Inventory Counts	This category includes review of prior year physical inventory count documentation ,meetings, preparation of inventory counts and review of documents prepared by staff.	3.0
Planning Activities	This category relates to all audit planning activities.	15.2
Risk Assurance/IT Activities	This category relates to discussion, and analysis relating to application controls, IT audit progress and IT general controls.	9.0
Walkthroughs/Test of Controls	This category includes all activities associated with meetings, preparation and review of all walkthroughs and controls.	0.9
Year-End Substantive Testing	This category includes activities associated with Year-End audit procedures	870.3
Quality Review	This category includes activities associated with Quality Review of audit procedures	3.0
Total		932.7

EXHIBIT D
SUMMARY DETAIL OF HOURS INCURRED BY PROFESSIONAL

2022 Consolidated Audit

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Biedziak, Eliza Anna	Senior Manager	03 Apr 2023	Year-End Substantive Testing	1.0	Call with client (Roxana Aleali) along with Justin Furtado (audit senior manager) and A. Sonika (EY Government Pricing Team) to discuss plan related to Rhodes Government Pricing testing and status update on documents requested.
D'Alessandro, Nicholas A	Manager	03 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individuals: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushaninga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik, Deepankar Nayyar
Deepankar Nayyar	Senior	03 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individuals: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushaninga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik, Deepankar Nayyar
Fan, Wade	Senior	03 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushaninga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik, Deepankar Nayyar
Chetan Jain	Manager	03 Apr 2023	Year-End Substantive Testing	2.0	Journal entry testing - Rhodes
D'Alessandro, Nicholas A	Manager	03 Apr 2023	Year-End Substantive Testing	7.2	Organizing audit status, audit request list, and team status tracker before our first client audit status call to occur the next day
D'Alessandro, Nicholas A	Manager	03 Apr 2023	Year-End Substantive Testing	1.2	Inventory review
Gilliard, Julia	Staff/Assistant	03 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushaninga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik, Deepankar Nayyar

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Mushaniga,Evidence	Senior	03 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushaniga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik, Deepankar Nayyar
Rosado-Kozlowski,Christian	Staff/Assistant	03 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushaniga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik, Deepankar Nayyar
Sardo,Jason L.	Staff/Assistant	03 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushaniga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik, Deepankar Nayyar
Sonika,Avinash	Executive Director	03 Apr 2023	Year-End Substantive Testing	1.0	Call with client (Roxana Aleali) along with Justin Furtado (audit senior manager) and Eliza (EY Government Pricing Team) to discuss plan related to Rhodes Government Pricing testing and status update on documents requested.
Sonika,Avinash	Executive Director	03 Apr 2023	Year-End Substantive Testing	0.5	Call with Amelia Caporale (Engagement Partner) and Justin Furtado to discuss plan related to Rhodes Government Pricing testing
Furtado,Justin V	Senior Manager	03 Apr 2023	Year-End Substantive Testing	0.5	Call with A, Sonika and A. Caporale to discuss plan related to Rhodes Government Pricing testing
Caporale,Amelia	Partner/Principal	03 Apr 2023	Year-End Substantive Testing	0.5	Call with Avinash Sonika and Justin Furtado (EY) to discuss plan related to Rhodes Government Pricing testing
Utkarsh Kaushik	Staff/Assistant	03 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushaniga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik, Deepankar Nayyar
Furtado,Justin V	Senior Manager	03 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushaniga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik, Deepankar Nayyar

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Deepankar Nayyar	Senior	03 Apr 2023	Year-End Substantive Testing	4.0	Documentation of substantive testing procedures performed over Lower-of-Cost or Net Realizable Value for Purdue Pharma LP
Furtado,Justin V	Senior Manager	03 Apr 2023	Year-End Substantive Testing	1.0	Call with R. Aeili, E. Biedzik (EY), and A. Sonika (EY) to discuss Rhodes Government pricing requests
Gilliard,Julia	Staff/Assistant	03 Apr 2023	Year-End Substantive Testing	0.8	Processed support on Rhodes Commercial Rebates account and made selections from the population.
Gilliard,Julia	Staff/Assistant	03 Apr 2023	Year-End Substantive Testing	0.6	Update FAS 112 workbook for company's explanations.
Gilliard,Julia	Staff/Assistant	03 Apr 2023	Year-End Substantive Testing	1.2	Updated inventory lead sheet and sent follow-ups to the company on fluctuations.
Gilliard,Julia	Staff/Assistant	03 Apr 2023	Year-End Substantive Testing	2.4	Updated the accrued legal workbook for the support provided.
Gilliard,Julia	Staff/Assistant	03 Apr 2023	Year-End Substantive Testing	2.0	Addressing comments in workpapers relating to inventory accounts.
Mushaninga,Evidence	Senior	03 Apr 2023	Year-End Substantive Testing	4.5	Complete the remaining inventory workpapers and send follow ups to client on open items
Mushaninga,Evidence	Senior	03 Apr 2023	Physical Inventory Counts	3.0	Review testing support and workbook for inventory counts
Rosado-Kozlowski,Christian	Staff/Assistant	03 Apr 2023	Year-End Substantive Testing	4.0	Making testing selections for patient savings card accrual
Rosado-Kozlowski,Christian	Staff/Assistant	03 Apr 2023	Year-End Substantive Testing	0.5	Making selections for Accrued research and development payables
Rosado-Kozlowski,Christian	Staff/Assistant	03 Apr 2023	Year-End Substantive Testing	4.0	Making selections for Accrued selling and promotional payables
Rosado-Kozlowski,Christian	Staff/Assistant	03 Apr 2023	Year-End Substantive Testing	0.5	Finished review of testing selections for over the counter sales
Sardo,Jason L.	Staff/Assistant	03 Apr 2023	Year-End Substantive Testing	1.0	Logging of testing support received for rebates processed testing and updating request list
Sardo,Jason L.	Staff/Assistant	03 Apr 2023	Year-End Substantive Testing	2.3	Review of testing population for operating expense testing
Sardo,Jason L.	Staff/Assistant	03 Apr 2023	Year-End Substantive Testing	3.2	Review of testing support for other credit adjustments testing

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Tsui,Rochelle	Manager	03 Apr 2023	Year-End Substantive Testing	0.5	Rhode's scope discussion.
Tsui,Rochelle	Manager	03 Apr 2023	Year-End Substantive Testing	0.9	Best Price review.
Utkarsh Kaushik	Staff/Assistant	03 Apr 2023	Year-End Substantive Testing	10.0	Medicaid Rebate testing
Utkarsh Kaushik	Staff/Assistant	03 Apr 2023	Year-End Substantive Testing	1.0	Lower of cost and net realizable value testing
Furtado,Justin V	Senior Manager	03 Apr 2023	Year-End Substantive Testing	0.5	Call with A. Sonika and A. Caporale to debrief earlier call with Purdue regarding Rhodes government pricing
Biedziak,Eliza Anna	Senior Manager	04 Apr 2023	Year-End Substantive Testing	2.0	Government pricing testing
D'Alessandro,Nicholas A	Manager	04 Apr 2023	Year-End Substantive Testing	6.8	Inventory testing review
D'Alessandro,Nicholas A	Manager	04 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushaninga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik, Deepankar Nayyar
Fan,Wade	Senior	04 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushaninga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik, Deepankar Nayyar
Gilliard,Julia	Staff/Assistant	04 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushaninga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik, Deepankar Nayyar
Deepankar Nayyar	Senior	04 Apr 2023	Year-End Substantive Testing	4.0	Preparation and documentation of the Search for unrecorded liabilities workpaper for Purdue Pharma LP
Fan,Wade	Senior	04 Apr 2023	Year-End Substantive Testing	0.5	Weekly Purdue Status Meeting with: Nicholas A D'Alessandro, Wade Fan, Christian Rosado-Kozlowski, Jason Sardo. Julia Gilliard and Purdue Accounting Team

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Mushanunga,Evidence	Senior	04 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushanunga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik, Deepankar Nayyar
Rosado-Kozlowski,Christian	Staff/Assistant	04 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushanunga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik, Deepankar Nayyar
Gilliard,Julia	Staff/Assistant	04 Apr 2023	Year-End Substantive Testing	0.5	Weekly Purdue Status Meeting with: Nicholas A D'Alessandro, Wade Fan, Christian Rosado-Kozlowski, Jason Sardo. Julia Gilliard and Purdue Accounting Team
Sardo,Jason L.	Staff/Assistant	04 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushanunga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik, Deepankar Nayyar
Rosado-Kozlowski,Christian	Staff/Assistant	04 Apr 2023	Year-End Substantive Testing	0.5	Weekly Purdue Status Meeting with: Nicholas A D'Alessandro, Wade Fan, Christian Rosado-Kozlowski, Jason Sardo. Julia Gilliard and Purdue Accounting Team
Sardo,Jason L.	Staff/Assistant	04 Apr 2023	Year-End Substantive Testing	0.5	Weekly Purdue Status Meeting with: Nicholas A D'Alessandro, Wade Fan, Christian Rosado-Kozlowski, Jason Sardo. Julia Gilliard and Purdue Accounting Team
Utkarsh Kaushik	Staff/Assistant	04 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushanunga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik, Deepankar Nayyar
Furtado,Justin V	Senior Manager	04 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushanunga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik, Deepankar Nayyar
Gilliard,Julia	Staff/Assistant	04 Apr 2023	Year-End Substantive Testing	0.9	Run analyzer tool to complete interbank transfer testing

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Gilliard,Julia	Staff/Assistant	04 Apr 2023	Year-End Substantive Testing	1.3	Accrued legal testing
Gilliard,Julia	Staff/Assistant	04 Apr 2023	Year-End Substantive Testing	1.2	Review bank statements and create interbank transfer selections to send out.
Gilliard,Julia	Staff/Assistant	04 Apr 2023	Year-End Substantive Testing	0.8	Update inventory lead sheet for comments within.
Gilliard,Julia	Staff/Assistant	04 Apr 2023	Year-End Substantive Testing	1.1	Update cash lead sheet explanations and emailed company for open cash accounts.
Gilliard,Julia	Staff/Assistant	04 Apr 2023	Year-End Substantive Testing	0.7	Address inventory comments left by reviewers
Gilliard,Julia	Staff/Assistant	04 Apr 2023	Year-End Substantive Testing	1.0	Added inventory selections into the inventory workbooks
Mushaniga,Evidence	Senior	04 Apr 2023	Year-End Substantive Testing	8.0	Preparing and reconciling inventory Workpapers
Rosado-Kozlowski,Christian	Staff/Assistant	04 Apr 2023	Year-End Substantive Testing	3.4	Documenting analytical review of patient savings card accrual
Rosado-Kozlowski,Christian	Staff/Assistant	04 Apr 2023	Year-End Substantive Testing	0.5	review of testing support for Accrued research and development payables
Rosado-Kozlowski,Christian	Staff/Assistant	04 Apr 2023	Year-End Substantive Testing	2.9	Documentation of sales cutoff analysis for over the counter sales
Sardo,Jason L.	Staff/Assistant	04 Apr 2023	Year-End Substantive Testing	2.5	Performing sales cutoff testing
Sardo,Jason L.	Staff/Assistant	04 Apr 2023	Year-End Substantive Testing	1.2	Review of cash disbursements as part of the search for unrecorded liabilities
Sardo,Jason L.	Staff/Assistant	04 Apr 2023	Year-End Substantive Testing	1.3	Review of testing support for operating expense testing
Tran,Hong	Staff/Assistant	04 Apr 2023	Year-End Substantive Testing	1.5	Update the discount rate review tool (DRR) with the upper and lower ends built from the EYYCB tool, input the projected benefit payments, spot rates, service cost cash flows, beginning of year cash flows into the DRR, to assess the projected benefit cash flows used in the calculation of the obligations at 12/31/2022, and to review the interest cost and service cost components of FY 2022 expense

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Tran,Hong	Staff/Assistant	04 Apr 2023	Year-End Substantive Testing	0.7	Update the numerical review tool with the actuarial gain/loss assumption to complete the numerical review of FY 2022 expense determination and 12/31/2022 FYE disclosure calculations (excluding FY 2022 interest cost and service cost)
Tran,Hong	Staff/Assistant	04 Apr 2023	Year-End Substantive Testing	1.5	Summarize findings of all analyses and drafted questions regarding findings for the client/actuary
Tran,Hong	Staff/Assistant	04 Apr 2023	Year-End Substantive Testing	2.5	Update the expected return on assets tool with the target assets allocation, asset classes, assets models, to complete the calculation of a range of expected asset returns based on the Pension Plan's actual asset allocations
Tran,Hong	Staff/Assistant	04 Apr 2023	Year-End Substantive Testing	0.7	Draft the EY yield curves tool to develop the yield curves used in the calculation of our independent ranges of reasonable obligations at 12/31/2022
Utkarsh Kaushik	Staff/Assistant	04 Apr 2023	Year-End Substantive Testing	9.0	Search for unrecorded liability testing
D'Alessandro,Nicholas A	Manager	04 Apr 2023	Year-End Substantive Testing	0.5	Weekly Purdue Status Meeting with: Nicholas A D'Alessandro, Wade Fan, Christian Rosado-Kozlowski, Jason Sardo. Julia Gilliard and Purdue Accounting Team
D'Alessandro,Nicholas A	Manager	05 Apr 2023	Year-End Substantive Testing	5.9	Review of Accrued rebates and return reserve files
Deepankar Nayyar	Senior	05 Apr 2023	Year-End Substantive Testing	5.0	Documentation update for the Inventory summary workpaper for Purdue Pharma LP
D'Alessandro,Nicholas A	Manager	05 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushaniga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik, Deepankar Nayyar
Fan,Wade	Senior	05 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushaniga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik, Deepankar Nayyar
Gilliard,Julia	Staff/Assistant	05 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushaniga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik, Deepankar Nayyar

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Mushanunga,Evidence	Senior	05 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushanunga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik, Deepankar Nayyar
Rosado-Kozlowski,Christian	Staff/Assistant	05 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushanunga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik, Deepankar Nayyar
Sardo,Jason L.	Staff/Assistant	05 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushanunga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik, Deepankar Nayyar
Utkarsh Kaushik	Staff/Assistant	05 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushanunga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik, Deepankar Nayyar
Sardo,Jason L.	Staff/Assistant	05 Apr 2023	Year-End Substantive Testing	2.0	Review of prior year rebates testing schedules to understand procedures to be performed
Sardo,Jason L.	Staff/Assistant	05 Apr 2023	Year-End Substantive Testing	0.5	Review of Search for unrecorded liabilities schedules
Furtado,Justin V	Senior Manager	05 Apr 2023	Planning Activities	3.3	Addressing planning comments left from engagement executives
Furtado,Justin V	Senior Manager	05 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushanunga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik, Deepankar Nayyar
Gilliard,Julia	Staff/Assistant	05 Apr 2023	Year-End Substantive Testing	0.2	Email follow-up regarding open testing items
Gilliard,Julia	Staff/Assistant	05 Apr 2023	Year-End Substantive Testing	1.2	Updated lead sheet fluctuation explanations and closed open comments
Gilliard,Julia	Staff/Assistant	05 Apr 2023	Year-End Substantive Testing	0.8	Completed accrued legal workbook and updated procedures based on the company's responses.

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Gilliard,Julia	Staff/Assistant	05 Apr 2023	Year-End Substantive Testing	0.6	Update cash lead sheet based on responses for open accounts from the company.
Gilliard,Julia	Staff/Assistant	05 Apr 2023	Year-End Substantive Testing	0.6	Added weighted average cost workbook and created the current year version into canvas.
Gilliard,Julia	Staff/Assistant	05 Apr 2023	Year-End Substantive Testing	1.5	Updated the accounts receivable workbook for the weighted average cost amounts for the current year and recalculated variances.
Gilliard,Julia	Staff/Assistant	05 Apr 2023	Year-End Substantive Testing	0.5	Completed accrued post retirement workbook based on headcount received and updated documentation
Gilliard,Julia	Staff/Assistant	05 Apr 2023	Year-End Substantive Testing	1.1	Updated payroll analytics for the headcount report received and the 2022 tax information.
Mushaninga,Evidence	Senior	05 Apr 2023	Year-End Substantive Testing	0.5	Review payroll reconciliation
Mushaninga,Evidence	Senior	05 Apr 2023	Year-End Substantive Testing	1.0	Review accrued expenses
Mushaninga,Evidence	Senior	05 Apr 2023	Year-End Substantive Testing	4.2	Preparation and review of inventory physical inventory count workpapers
Mushaninga,Evidence	Senior	05 Apr 2023	Year-End Substantive Testing	1.3	review of prepaid other balances
Mushaninga,Evidence	Senior	05 Apr 2023	Year-End Substantive Testing	1.0	Review investments testing procedures
Rosado-Kozlowski,Christian	Staff/Assistant	05 Apr 2023	Year-End Substantive Testing	2.0	Review of sales register listing
Rosado-Kozlowski,Christian	Staff/Assistant	05 Apr 2023	Year-End Substantive Testing	1.8	Review of testing support for Accrued selling and promotional payables
Rosado-Kozlowski,Christian	Staff/Assistant	05 Apr 2023	Year-End Substantive Testing	4.3	Making selections for testing of over the counter sales completeness review
Sardo,Jason L.	Staff/Assistant	05 Apr 2023	Year-End Substantive Testing	3.4	Review of testing support for rebates processed testing
Sardo,Jason L.	Staff/Assistant	05 Apr 2023	Year-End Substantive Testing	3.2	Review of testing support follow-up items for operating expense testing
Utkarsh Kaushik	Staff/Assistant	05 Apr 2023	Year-End Substantive Testing	9.0	Over the counter Return reserve analysis workpaper preparation for year end

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
D'Alessandro,Nicholas A	Manager	06 Apr 2023	Year-End Substantive Testing	5.3	Over-the-Counter sales testing review and drafting email follow-up questions
Deepankar Nayyar	Senior	06 Apr 2023	Year-End Substantive Testing	5.0	Preparation and documentation update of Accrued Fee for Service 2022 workpaper for Purdue Pharma LP
Deepankar Nayyar	Senior	06 Apr 2023	Bankruptcy	2.0	Preparation and documentation of the 2022 Legal Fees by Law Firm for Purdue Pharma LP
Deepankar Nayyar	Senior	06 Apr 2023	Year-End Substantive Testing	2.0	Documentation around search for unrecorded liabilities procedures performed for Purdue Pharma LP
D'Alessandro,Nicholas A	Manager	06 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushaniga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik
Fan,Wade	Senior	06 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushaniga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik
Gilliard,Julia	Staff/Assistant	06 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushaniga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik
Mushaniga,Evidence	Senior	06 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushaniga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik
Rosado-Kozlowski,Christian	Staff/Assistant	06 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushaniga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik
Furtado,Justin V	Senior Manager	06 Apr 2023	Year-End Substantive Testing	2.3	Review of inventory testing workpapers
Sardo,Jason L.	Staff/Assistant	06 Apr 2023	Year-End	0.5	Daily Status meeting discussing the progress of everyone's

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
			Substantive Testing		assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushaniga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik
Utkarsh Kaushik	Staff/Assistant	06 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushaniga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik
Gilliard,Julia	Staff/Assistant	06 Apr 2023	Year-End Substantive Testing	1.1	Updated investment workbooks for comments within and sent follow-ups to company for additional details.
Rosado-Kozlowski,Christian	Staff/Assistant	06 Apr 2023	Year-End Substantive Testing	3.9	Testing and related analytical procedures of Patient Savings Card accrual
Gilliard,Julia	Staff/Assistant	06 Apr 2023	Year-End Substantive Testing	0.5	Updated investment lead sheet based on company's explanation.
Gilliard,Julia	Staff/Assistant	06 Apr 2023	Year-End Substantive Testing	1.2	Set up and review legal fees by law firm workbook.
Gilliard,Julia	Staff/Assistant	06 Apr 2023	Year-End Substantive Testing	1.0	Update cash lead sheet for comments received and emailed company for money market bank statements to tie
Gilliard,Julia	Staff/Assistant	06 Apr 2023	Year-End Substantive Testing	1.1	Review of payroll analytic workbook for variances identified.
Gilliard,Julia	Staff/Assistant	06 Apr 2023	Year-End Substantive Testing	1.7	Updated calculations within inventory lead sheet that were pending. Ensured all cross ties to workbooks were accounted for.
Gilliard,Julia	Staff/Assistant	06 Apr 2023	Year-End Substantive Testing	0.9	Addressing review notes left in canvas
Rosado-Kozlowski,Christian	Staff/Assistant	06 Apr 2023	Year-End Substantive Testing	1.0	Discussion of prepaid expense testing with Christina Lin, and Danielle Wooten (Purdue) to discuss selections
Sardo,Jason L.	Staff/Assistant	06 Apr 2023	Year-End Substantive Testing	0.3	Review of Other credit adjustments testing schedules
Furtado,Justin V	Senior Manager	06 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushaniga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik, Deepankar Nayyar

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Mushaninga,Evidence	Senior	06 Apr 2023	Year-End Substantive Testing	0.5	Review weighted average price listing
Mushaninga,Evidence	Senior	06 Apr 2023	Year-End Substantive Testing	0.8	Review accrued Long Term Retirement Plans
Mushaninga,Evidence	Senior	06 Apr 2023	Year-End Substantive Testing	1.0	Review accrued benefits liability
Mushaninga,Evidence	Senior	06 Apr 2023	Year-End Substantive Testing	0.6	Reviewing and cleaning up inventory workpapers
Mushaninga,Evidence	Senior	06 Apr 2023	Year-End Substantive Testing	5.0	Intangible asset testing for Fenofibrate impairment cash flow
Rosado-Kozlowski,Christian	Staff/Assistant	06 Apr 2023	Year-End Substantive Testing	0.3	Testing procedures for prepaid expenses related to selling and promotional costs
Rosado-Kozlowski,Christian	Staff/Assistant	06 Apr 2023	Year-End Substantive Testing	2.5	Finalizing sales register for testing procedures
Sardo,Jason L.	Staff/Assistant	06 Apr 2023	Year-End Substantive Testing	4.2	Updating testing workbook for other credit adjustments based on executive review
Sardo,Jason L.	Staff/Assistant	06 Apr 2023	Year-End Substantive Testing	3.5	Performing rebate testing
Utkarsh Kaushik	Staff/Assistant	06 Apr 2023	Year-End Substantive Testing	7.0	Accrued Fees for services workpaper preparation for year end which includes recalculation of client's schedule and tying back amounts to Year end sales register workpaper
Utkarsh Kaushik	Staff/Assistant	06 Apr 2023	Year-End Substantive Testing	2.0	Preparing legal fees by firm workpaper for year end which includes recalculation and completeness checking by tying to Trial Balance
D'Alessandro,Nicholas A	Manager	07 Apr 2023	Year-End Substantive Testing	6.2	Controlled substance sales cutoff, over-the-counter sales testing, and rebates
Deepankar Nayyar	Senior	07 Apr 2023	Year-End Substantive Testing	2.0	Preparation and documentation update over the Sales register for Controlled Substances for Purdue Pharma LP
Furtado,Justin V	Senior Manager	07 Apr 2023	Year-End Substantive Testing	3.1	Review of Rhodes Pharma inventory testing workpapers
D'Alessandro,Nicholas A	Manager	07 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushaninga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard,

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
					Utkarsh Kaushik
Fan,Wade	Senior	07 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushaninga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik
Gilliard,Julia	Staff/Assistant	07 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushaninga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik
Mushaninga,Evidence	Senior	07 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushaninga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik
Rosado-Kozlowski,Christian	Staff/Assistant	07 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushaninga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik
Gilliard,Julia	Staff/Assistant	07 Apr 2023	Year-End Substantive Testing	1.6	Performance of inventory cutoff testing for Rhodes Pharma entity
Gilliard,Julia	Staff/Assistant	07 Apr 2023	Year-End Substantive Testing	0.9	Updating legal fees testing workbook
Gilliard,Julia	Staff/Assistant	07 Apr 2023	Year-End Substantive Testing	0.9	Update post retirement workbook for comments received
Gilliard,Julia	Staff/Assistant	07 Apr 2023	Year-End Substantive Testing	1.9	Made selections for pension data listing testing workbook
Gilliard,Julia	Staff/Assistant	07 Apr 2023	Year-End Substantive Testing	1.7	Address comments received within canvas.
Sardo,Jason L.	Staff/Assistant	07 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushaninga,

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
					Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik
Utkarsh Kaushik	Staff/Assistant	07 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushaninga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik
Rosado-Kozlowski,Christian	Staff/Assistant	07 Apr 2023	Year-End Substantive Testing	3.0	Emerson over-the-counter completeness testing reconciling to the general ledger
Rosado-Kozlowski,Christian	Staff/Assistant	07 Apr 2023	Year-End Substantive Testing	0.5	Prepaid expenses - Finished testing with updated supporting evidence.
Sardo,Jason L.	Staff/Assistant	07 Apr 2023	Year-End Substantive Testing	0.2	Other credit adjustment testing
Sardo,Jason L.	Staff/Assistant	07 Apr 2023	Year-End Substantive Testing	0.2	Royalty expense testing
Mayta,Ryan Brandon	Senior	07 Apr 2023	Year-End Substantive Testing	1.7	Reviewed Purdue's standard operating procedures, specification documents, provided data, and component level Non-Federal Average Manufacturer Price calculation reports for government price testing.
Memeti,Andi	Senior	07 Apr 2023	Risk Assurance/IT Activities	2.0	Creating request lists for service organization reports - ValueCentric and Inmar and sending to clients
Furtado,Justin V	Senior Manager	07 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushaninga, Christian Rosado-Kozlowski, Jason L Sardo, Julia Gilliard, Utkarsh Kaushik
Mushaninga,Evidence	Senior	07 Apr 2023	Year-End Substantive Testing	0.5	Review and close comments in the inventory lead
Mushaninga,Evidence	Senior	07 Apr 2023	Year-End Substantive Testing	0.2	Review and close comments in the Weighted Average Cost price testing
Mushaninga,Evidence	Senior	07 Apr 2023	Year-End Substantive Testing	0.9	Documenting and reconciling third party inventory
Mushaninga,Evidence	Senior	07 Apr 2023	Year-End Substantive Testing	0.8	Review and close comments in the investment rollforward

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Mushaniga,Evidence	Senior	07 Apr 2023	Year-End Substantive Testing	0.7	Review and close comments in the rebate payments testing
Mushaniga,Evidence	Senior	07 Apr 2023	Year-End Substantive Testing	1.6	Review post employment benefits accruals
Mushaniga,Evidence	Senior	07 Apr 2023	Year-End Substantive Testing	1.7	Review royalty expenses testing
Mushaniga,Evidence	Senior	07 Apr 2023	Year-End Substantive Testing	1.1	Review prepaid other expenses testing
Rosado-Kozlowski,Christian	Staff/Assistant	07 Apr 2023	Year-End Substantive Testing	3.5	Completing over the counter sales testing, pending shipping documents
Sardo,Jason L.	Staff/Assistant	07 Apr 2023	Year-End Substantive Testing	3.1	Performing royalty expense testing
Sardo,Jason L.	Staff/Assistant	07 Apr 2023	Year-End Substantive Testing	0.5	Review of testing support follow-up items for other credit adjustments testing
Tran,Hong	Staff/Assistant	07 Apr 2023	Year-End Substantive Testing	0.8	Update the benefit obligation discounting methodology appendix in the memo
Tran,Hong	Staff/Assistant	07 Apr 2023	Year-End Substantive Testing	0.5	Update the corrected upper and lower ends of yield curves in the DRR and summarize findings on interest cost, service cost, and benefit obligations.
Utkarsh Kaushik	Staff/Assistant	07 Apr 2023	Year-End Substantive Testing	6.0	Cleaning up Controlled substance and Over the counter sales register workpaper which includes recalculations and external tie-outs to related workpapers - Senior Deepankar
D'Alessandro,Nicholas A	Manager	10 Apr 2023	Year-End Substantive Testing	6.8	Review of inventory valuation testing workbooks including price testing
Furtado,Justin V	Senior Manager	10 Apr 2023	Year-End Substantive Testing	1.7	Review of pension testing procedures
Gilliard,Julia	Staff/Assistant	10 Apr 2023	Year-End Substantive Testing	1.5	Review of support received for the three biggest wholesalers and apply the support to the testing workbook
Gilliard,Julia	Staff/Assistant	10 Apr 2023	Year-End Substantive Testing	1.3	Review of guidance and testing procedures for pension participant data testing
Gilliard,Julia	Staff/Assistant	10 Apr 2023	Year-End Substantive Testing	1.5	Review of payroll testing workbook open items

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Gilliard,Julia	Staff/Assistant	10 Apr 2023	Year-End Substantive Testing	1.5	Consolidate Rhodes and Purdue payroll analytics to reduce variances and created a listing of open items to complete relating to this workbook.
D'Alessandro,Nicholas A	Manager	10 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Nicholas D'Alessandro, Wade Fan, Julia Gilliard
Fan,Wade	Senior	10 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Nicholas D'Alessandro, Wade Fan, Julia Gilliard
Gilliard,Julia	Staff/Assistant	10 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Nicholas D'Alessandro, Wade Fan, Julia Gilliard
Mayta,Ryan Brandon	Senior	10 Apr 2023	Year-End Substantive Testing	0.3	Provided by Client document review for Non-Federal Average Manufacturer Price
Gilliard,Julia	Staff/Assistant	10 Apr 2023	Year-End Substantive Testing	0.5	Pension census data testing
Mushaninga,Evidence	Senior	10 Apr 2023	Year-End Substantive Testing	0.6	Review other prepaids testing
Mushaninga,Evidence	Senior	10 Apr 2023	Year-End Substantive Testing	0.6	Review payroll analytic and reconciliation
Gilliard,Julia	Staff/Assistant	10 Apr 2023	Year-End Substantive Testing	0.7	Sending out participant data listing selections and the correct support request.
Gilliard,Julia	Staff/Assistant	10 Apr 2023	Year-End Substantive Testing	0.5	Payroll testing review
Vishal Verma	Associate	10 Apr 2023	Year-End Substantive Testing	5.0	Service organization testing
D'Alessandro,Nicholas A	Manager	11 Apr 2023	Year-End Substantive Testing	6.4	Review of trial balance and bridge entries
Furtado,Justin V	Senior Manager	11 Apr 2023	Year-End Substantive Testing	3.3	Review of Rhodes Pharma royalty expense testing
Gilliard,Julia	Staff/Assistant	11 Apr 2023	Year-End Substantive Testing	1.6	Rhodes Commercial rebates testing and follow-ups set to the company on related items.
Gilliard,Julia	Staff/Assistant	11 Apr 2023	Year-End Substantive Testing	1.5	Other credit adjustment selection support testing

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Gilliard,Julia	Staff/Assistant	11 Apr 2023	Year-End Substantive Testing	0.6	Updated post retirement workbook for explanation of expectation for account activity.
Gilliard,Julia	Staff/Assistant	11 Apr 2023	Year-End Substantive Testing	0.6	Updated Rhodes inventory workbook based on discussion with company to validate confirms
Gilliard,Julia	Staff/Assistant	11 Apr 2023	Year-End Substantive Testing	0.7	Updated leadsheet ties within payroll analytics for the new consolidated approach
Gilliard,Julia	Staff/Assistant	11 Apr 2023	Year-End Substantive Testing	0.8	Drafting follow-up questions related to accrued wholesaler costs
D'Alessandro,Nicholas A	Manager	11 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Julia Gilliard
Fan,Wade	Senior	11 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Julia Gilliard
Gilliard,Julia	Staff/Assistant	11 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Julia Gilliard
Mayta,Ryan Brandon	Senior	11 Apr 2023	Year-End Substantive Testing	6.1	Built model for calculation replication of Non-Federal Average Manufacturer Price, quarterly, annual - and Federal Ceiling Price
Mushaniga,Evidence	Senior	11 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Julia Gilliard
Mushaniga,Evidence	Senior	11 Apr 2023	Year-End Substantive Testing	2.0	Review third party inventory reconciliation
Mushaniga,Evidence	Senior	11 Apr 2023	Year-End Substantive Testing	1.0	Review other prepaids testing workbook
Mushaniga,Evidence	Senior	11 Apr 2023	Year-End Substantive Testing	0.5	Review royalty expenses testing
Mushaniga,Evidence	Senior	11 Apr 2023	Year-End Substantive Testing	6.0	Prepare and review payroll reconciliation

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Gilliard,Julia	Staff/Assistant	11 Apr 2023	Year-End Substantive Testing	0.5	Updating request list with open items
Gilliard,Julia	Staff/Assistant	11 Apr 2023	Year-End Substantive Testing	0.5	Completing third-party inventory reconciliation.
Sardo,Jason L.	Staff/Assistant	11 Apr 2023	Year-End Substantive Testing	0.5	Royalty expense testing
Furtado,Justin V	Senior Manager	11 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Julia Gilliard
Pelletier,Erica N.	Staff/Assistant	11 Apr 2023	Risk Assurance/IT Activities	2.0	Evaluating service organization report - ValuCentric
Tran,Hong	Staff/Assistant	11 Apr 2023	Year-End Substantive Testing	2.7	Complete memo with the following updated appendices: expected rate of return on asset, benefit obligations discounting methodology, interest cost and service cost calculation methodology.
Tran,Hong	Staff/Assistant	11 Apr 2023	Year-End Substantive Testing	0.2	Drafting actuarial analysis workpaper finalization memorandum
Vishal Verma	Associate	11 Apr 2023	Year-End Substantive Testing	5.0	Service organization testing
D'Alessandro,Nicholas A	Manager	12 Apr 2023	Year-End Substantive Testing	7.1	Accrued rebate and related vendor chargeback testing
Furtado,Justin V	Senior Manager	12 Apr 2023	Year-End Substantive Testing	4.4	Review of substantive audit testing workpapers
Gilliard,Julia	Staff/Assistant	12 Apr 2023	Year-End Substantive Testing	0.7	Updated the tie outs within the payroll analytic to the appropriate lead sheets.
Gilliard,Julia	Staff/Assistant	12 Apr 2023	Year-End Substantive Testing	0.9	Created list of follow ups for payroll accrual bonuses to discuss with the client at 11 today.
Gilliard,Julia	Staff/Assistant	12 Apr 2023	Year-End Substantive Testing	0.7	updated inventory testing workbook for review comments received.
Gilliard,Julia	Staff/Assistant	12 Apr 2023	Year-End Substantive Testing	1.2	Updated Rhodes other credit adjustments workbook for review comments received and followed up with client.
Gilliard,Julia	Staff/Assistant	12 Apr 2023	Year-End Substantive Testing	1.3	Finished inventory testing cutoff workbook for Rhodes with remaining support and reviewed to be able to sign off on.

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Gilliard,Julia	Staff/Assistant	12 Apr 2023	Year-End Substantive Testing	1.3	Update Rhodes net sales lead sheet for fluctuation explanations
Gilliard,Julia	Staff/Assistant	12 Apr 2023	Year-End Substantive Testing	0.7	Consolidate status of all lead sheets related to assigned accounts and pending items for each.
Manmish Kaur	Senior	12 Apr 2023	Year-End Substantive Testing	9.0	Preparation of journal entry testing analysis
Mayta,Ryan Brandon	Senior	12 Apr 2023	Year-End Substantive Testing	0.2	Built model for calculation replication of Non-Federal Average Manufacturer Price, quarterly, annual - and Federal Ceiling Price cont.
D'Alessandro,Nicholas A	Manager	12 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, 0.5 hours with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushanunga, Christian Rosado-Kozlowski, Julia Gilliard
Fan,Wade	Senior	12 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, 0.5 hours with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushanunga, Christian Rosado-Kozlowski, Julia Gilliard
Gilliard,Julia	Staff/Assistant	12 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, 0.5 hours with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushanunga, Christian Rosado-Kozlowski, Julia Gilliard
Mushanunga,Evidence	Senior	12 Apr 2023	Year-End Substantive Testing	2.5	Preparing and reviewing the payroll reconciliation
Mushanunga,Evidence	Senior	12 Apr 2023	Year-End Substantive Testing	1.0	Reviewing prepaid other expenses
Mushanunga,Evidence	Senior	12 Apr 2023	Year-End Substantive Testing	1.0	Review credit adjustment account
Mushanunga,Evidence	Senior	12 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, 0.5 hours with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushanunga, Christian Rosado-Kozlowski, Julia Gilliard
Mushanunga,Evidence	Senior	12 Apr 2023	Year-End Substantive Testing	0.8	Inventory cut off testing review
Mushanunga,Evidence	Senior	12 Apr 2023	Year-End Substantive Testing	0.6	Preparing third party inventory reconciliation

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Rosado-Kozlowski,Christian	Staff/Assistant	12 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, 0.5 hours with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushaninga, Christian Rosado-Kozlowski, Julia Gilliard
Gilliard,Julia	Staff/Assistant	12 Apr 2023	Year-End Substantive Testing	0.7	Accrued payroll reconciliation of the payroll register to trial balance for accrued bonus.
Mushaninga,Evidence	Senior	12 Apr 2023	Year-End Substantive Testing	0.5	Journal entry testing
Mushaninga,Evidence	Senior	12 Apr 2023	Year-End Substantive Testing	0.7	Payroll accruals testing
Mushaninga,Evidence	Senior	12 Apr 2023	Year-End Substantive Testing	0.5	Third party inventory reconciliation
Rosado-Kozlowski,Christian	Staff/Assistant	12 Apr 2023	Year-End Substantive Testing	1.0	Other prepaid expense testing
Rosado-Kozlowski,Christian	Staff/Assistant	12 Apr 2023	Year-End Substantive Testing	0.5	Inventory price testing
Rosado-Kozlowski,Christian	Staff/Assistant	12 Apr 2023	Year-End Substantive Testing	2.0	Intangibles testing
Furtado,Justin V	Senior Manager	12 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, 0.5 hours with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Evidence Mushaninga, Christian Rosado-Kozlowski, Julia Gilliard
Rosado-Kozlowski,Christian	Staff/Assistant	12 Apr 2023	Year-End Substantive Testing	4.0	Review of testing support for over the counter accounts receivable testing
Vishal Verma	Associate	12 Apr 2023	Year-End Substantive Testing	1.0	Service organization testing
Zee,Ena	Executive Director	12 Apr 2023	Year-End Substantive Testing	4.3	Review of discount rate, interest cost, service cost, mortality assumption, return on asset rate, FY2022 expense & disclosures calculations for pension testing
Biedziak,Eliza Anna	Senior Manager	13 Apr 2023	Year-End Substantive Testing	1.0	Government pricing testing continued
D'Alessandro,Nicholas A	Manager	13 Apr 2023	Year-End Substantive Testing	6.3	Review of over the counter revenue and related accounts receivable testing

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Furtado,Justin V	Senior Manager	13 Apr 2023	Year-End Substantive Testing	1.4	Review of Purdue rebates client schedules
Gilliard,Julia	Staff/Assistant	13 Apr 2023	Year-End Substantive Testing	1.2	Created a listing of all open items for Rhodes and made collab portal requests for each to consolidate before rolling off.
Gilliard,Julia	Staff/Assistant	13 Apr 2023	Year-End Substantive Testing	2.7	Royalty Expense Testing review of schedules and created follow-ups for the Company.
Gilliard,Julia	Staff/Assistant	13 Apr 2023	Year-End Substantive Testing	1.3	Canvas review comments
Gilliard,Julia	Staff/Assistant	13 Apr 2023	Year-End Substantive Testing	0.7	Download and review money market bank statements and completed the cash lead for this area.
Gilliard,Julia	Staff/Assistant	13 Apr 2023	Year-End Substantive Testing	1.2	Received and processed unemployment insurance for payroll analytics.
Himanshu Goel	Staff/Assistant	13 Apr 2023	Year-End Substantive Testing	5.0	Over the counter sales testing
Manmish Kaur	Senior	13 Apr 2023	Year-End Substantive Testing	9.0	Review of sales cutoff testing selection supports provided
Mayta,Ryan Brandon	Senior	13 Apr 2023	Year-End Substantive Testing	3.1	Refined model for calculation replication of Non-Federal Average Manufacturer Price, quarterly, annual - and Federal Ceiling Price and troubleshooted possible sources of variances.
Mushaninga,Evidence	Senior	13 Apr 2023	Year-End Substantive Testing	1.0	Engagement management, including updating client request list and review of support received
Mushaninga,Evidence	Senior	13 Apr 2023	Year-End Substantive Testing	0.7	Reviewing accounts receivable contra distribution account and sending follow up questions
Mushaninga,Evidence	Senior	13 Apr 2023	Year-End Substantive Testing	0.5	Reviewing prepaids testing
Mushaninga,Evidence	Senior	13 Apr 2023	Year-End Substantive Testing	0.7	Review journal entry testing form
Mushaninga,Evidence	Senior	13 Apr 2023	Year-End Substantive Testing	3.0	Review journal entry testing
Mushaninga,Evidence	Senior	13 Apr 2023	Year-End Substantive Testing	0.7	Review prepaid other follow up questions

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
D'Alessandro,Nicholas A	Manager	13 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, 0.5 hours with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Christian Rosado-Kozlowski, Julia Gilliard
Fan,Wade	Senior	13 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, 0.5 hours with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Christian Rosado-Kozlowski, Julia Gilliard
Gilliard,Julia	Staff/Assistant	13 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, 0.5 hours with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Christian Rosado-Kozlowski, Julia Gilliard
Mushaninga,Evidence	Senior	13 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, 0.5 hours with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Christian Rosado-Kozlowski, Julia Gilliard
Rosado-Kozlowski,Christian	Staff/Assistant	13 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, 0.5 hours with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Christian Rosado-Kozlowski, Julia Gilliard
Fan,Wade	Senior	13 Apr 2023	Walkthroughs/Test of Controls	0.9	Gross-to-net testing and preparing for walkthrough
Gilliard,Julia	Staff/Assistant	13 Apr 2023	Year-End Substantive Testing	0.4	Royalty expense schedule testing
Mushaninga,Evidence	Senior	13 Apr 2023	Year-End Substantive Testing	0.5	Royalty accrual testing
Mushaninga,Evidence	Senior	13 Apr 2023	Year-End Substantive Testing	0.5	Payroll analytic review
Sardo,Jason L.	Staff/Assistant	13 Apr 2023	Year-End Substantive Testing	0.8	Rebate expense testing
Rosado-Kozlowski,Christian	Staff/Assistant	13 Apr 2023	Year-End Substantive Testing	3.0	Review of testing support follow-ups for over the counter accounts receivable testing
Rosado-Kozlowski,Christian	Staff/Assistant	13 Apr 2023	Year-End Substantive Testing	4.5	Drafting workbook for accounts payable related to research and development costs

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Tran,Hong	Staff/Assistant	13 Apr 2023	Year-End Substantive Testing	0.5	Go through disclosure and trust statements to make sure no admin expenses paid from the trust
Tran,Hong	Staff/Assistant	13 Apr 2023	Year-End Substantive Testing	1.5	Go through disclosure and response from the actuary to compare this year's methodologies with last year's. Update follow-up questions for the actuary.
Tsui,Rochelle	Manager	13 Apr 2023	Year-End Substantive Testing	0.2	Discussion of Rhodes audit and if testing is necessary.
Zee,Ena	Executive Director	13 Apr 2023	Year-End Substantive Testing	0.3	Review of and edits to follow-up question on the pension plan
Furtado,Justin V	Senior Manager	13 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, 0.5 hours with the following individual: Justin Furtado, Nicholas A D'Alessandro, Wade Fan, Christian Rosado-Kozlowski, Julia Gilliard
Biedziak,Eliza Anna	Senior Manager	14 Apr 2023	Year-End Substantive Testing	2.0	Government pricing testing continued
Caporale,Amelia	Partner/Principal	14 Apr 2023	Planning Activities	3.0	Review planning materiality and planning documents
Chetan Jain	Manager	14 Apr 2023	Year-End Substantive Testing	5.0	Revenue data analytics review/testing
D'Alessandro,Nicholas A	Manager	14 Apr 2023	Year-End Substantive Testing	6.6	Royalty expense testing
Furtado,Justin V	Senior Manager	14 Apr 2023	Year-End Substantive Testing	2.2	Review of revenue testing digital program and related cash testing
Gilliard,Julia	Staff/Assistant	14 Apr 2023	Year-End Substantive Testing	1.2	Updated other credit adjustments tickmark explanations
Gilliard,Julia	Staff/Assistant	14 Apr 2023	Year-End Substantive Testing	1.2	Work within the payroll accrual workbook for comments based on the procedures
Gilliard,Julia	Staff/Assistant	14 Apr 2023	Year-End Substantive Testing	1.7	Updated payroll analytic tabs for the new payroll register received.
Gilliard,Julia	Staff/Assistant	14 Apr 2023	Year-End Substantive Testing	1.8	Updated payroll expense reconciliation workbook for new payroll register.
Himanshu Goel	Staff/Assistant	14 Apr 2023	Year-End Substantive Testing	4.0	Over the counter sales testing cont.
Manmish Kaur	Senior	14 Apr 2023	Year-End Substantive Testing	9.0	Set up and documentation of cost of goods sold analytical testing procedures

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Mayta,Ryan Brandon	Senior	14 Apr 2023	Year-End Substantive Testing	1.0	Refined model for calculation replication of Non-Federal Average Manufacturer Price, quarterly, annual - and Federal Ceiling Price and troubleshooted possible sources of variances. Requested missing files from Purdue.
Mushaniga,Evidence	Senior	14 Apr 2023	Year-End Substantive Testing	1.2	Review payroll accrual testing
Mushaniga,Evidence	Senior	14 Apr 2023	Year-End Substantive Testing	5.0	Review accrued expense testing, variances and address review comments
Mushaniga,Evidence	Senior	14 Apr 2023	Year-End Substantive Testing	1.3	Review payroll analytic and variances
D'Alessandro,Nicholas A	Manager	14 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, 0.5 hours with the following individual: Nicholas D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski
Fan,Wade	Senior	14 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, 0.5 hours with the following individual: Nicholas D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski
Mushaniga,Evidence	Senior	14 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, 0.5 hours with the following individual: Nicholas D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski
Rosado-Kozlowski,Christian	Staff/Assistant	14 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, 0.5 hours with the following individual: Nicholas D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski
Pelletier,Erica N.	Staff/Assistant	14 Apr 2023	Risk Assurance/IT Activities	2.0	Evaluating service organization report - IQVIA
Gilliard,Julia	Staff/Assistant	14 Apr 2023	Year-End Substantive Testing	0.5	Sales return testing.
Gilliard,Julia	Staff/Assistant	14 Apr 2023	Year-End Substantive Testing	0.5	Reconciling payroll register and FICA report totals.
Gilliard,Julia	Staff/Assistant	14 Apr 2023	Year-End Substantive Testing	1.1	Payroll analytic testing and finalization

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Sonika,Avinash	Executive Director	14 Apr 2023	Year-End Substantive Testing	1.0	Revenue testing review
Rosado-Kozlowski,Christian	Staff/Assistant	14 Apr 2023	Year-End Substantive Testing	3.0	Performing testing for accounts payable related to research and development costs
Rosado-Kozlowski,Christian	Staff/Assistant	14 Apr 2023	Year-End Substantive Testing	3.0	Making selections for Rhodes Pharma accounts payable accrual testing
Rosado-Kozlowski,Christian	Staff/Assistant	14 Apr 2023	Year-End Substantive Testing	2.0	Review of shipping documents for over the counter sales testing
Sonika,Avinash	Executive Director	14 Apr 2023	Bankruptcy	2.0	Drafting the litigation and going concern consultation memo
Tran,Hong	Staff/Assistant	14 Apr 2023	Year-End Substantive Testing	0.3	Drafting follow-up questions for audit engagement team
Tsui,Rochelle	Manager	14 Apr 2023	Year-End Substantive Testing	1.8	Review of Non-Federal Average Manufacturer Price Prompt Pay Discounts.
Tsui,Rochelle	Manager	14 Apr 2023	Year-End Substantive Testing	0.5	Review of Non-Federal Average Manufacturer package percent calculation.
Tsui,Rochelle	Manager	14 Apr 2023	Year-End Substantive Testing	0.3	Review of documentation provided by client to determine additional follow-ups for Veteran's Affairs calculation components.
Caporale,Amelia	Partner/Principal	17 Apr 2023	Planning Activities	1.5	Review scope and strategy
Castillo,Manuel Angel	Staff/Assistant	17 Apr 2023	Independence Procedures	0.5	Preparation of independence workpapers including engagement team inquiries
D'Alessandro,Nicholas A	Manager	17 Apr 2023	Planning Activities	6.4	Updating audit planning documents for executive comments
Furtado,Justin V	Senior Manager	17 Apr 2023	Bankruptcy	1.9	Review of bankruptcy status
Manmish Kaur	Senior	17 Apr 2023	Year-End Substantive Testing	2.0	Documentation of accrued rebates testing workbooks
Mushaninga,Evidence	Senior	17 Apr 2023	Year-End Substantive Testing	1.5	Payroll analytic review
Mushaninga,Evidence	Senior	17 Apr 2023	Year-End Substantive Testing	0.4	Close comments on credit adjustments
Mushaninga,Evidence	Senior	17 Apr 2023	Year-End Substantive Testing	0.5	Clear comments on accrued long term retirement plan

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Mushanunga,Evidence	Senior	17 Apr 2023	Year-End Substantive Testing	1.5	Review accrued payroll benefits
Mushanunga,Evidence	Senior	17 Apr 2023	Year-End Substantive Testing	0.5	Rebates payments review
Mushanunga,Evidence	Senior	17 Apr 2023	Year-End Substantive Testing	1.0	Other prepaids review
Mushanunga,Evidence	Senior	17 Apr 2023	Year-End Substantive Testing	0.5	Address comments on accrued other expense testing procedures
Mushanunga,Evidence	Senior	17 Apr 2023	Year-End Substantive Testing	1.0	Address comments on payroll accrual testing
Fan,Wade	Senior	17 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Evidence Mushanunga, Wade Fan, Christian Rosado-Kozlowski
Mushanunga,Evidence	Senior	17 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Evidence Mushanunga, Wade Fan, Christian Rosado-Kozlowski
Rosado-Kozlowski,Christian	Staff/Assistant	17 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Evidence Mushanunga, Wade Fan, Christian Rosado-Kozlowski
Ramit Chhabra	Senior	17 Apr 2023	Year-End Substantive Testing	2.0	Trial balance tie out
Caporale,Amelia	Partner/Principal	17 Apr 2023	Bankruptcy	1.0	Discuss legal status with Roxana Axeli, head of legal at Purdue
Rosado-Kozlowski,Christian	Staff/Assistant	17 Apr 2023	Year-End Substantive Testing	1.7	Finalizing Rhodes Pharma accounts payable accrual testing
Rosado-Kozlowski,Christian	Staff/Assistant	17 Apr 2023	Year-End Substantive Testing	3.4	Performing testing procedures for Rhodes Pharma Sales Return Reserve
Furtado,Justin V	Senior Manager	17 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Evidence Mushanunga, Wade Fan, Christian Rosado-Kozlowski

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
D'Alessandro,Nicholas A	Manager	17 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski
Caporale,Amelia	Partner/Principal	18 Apr 2023	Planning Activities	1.0	Review scope and strategy
Estrada,Nathan	Staff/Assistant	18 Apr 2023	Independence Procedures	0.5	Review of independence workpapers including engagement team inquiries
Furtado,Justin V	Senior Manager	18 Apr 2023	Year-End Substantive Testing	3.3	Review of third party inventory held by others for Rhodes Pharma
Kuo,Pierce	Staff/Assistant	18 Apr 2023	Independence Procedures	0.6	Preparation of independence workpapers including other services performed for permissibility
Manmish Kaur	Senior	18 Apr 2023	Year-End Substantive Testing	2.0	Updating documentation regarding new returns reserve testing workbooks
Mushaniga,Evidence	Senior	18 Apr 2023	Year-End Substantive Testing	1.5	Checking client portal requests, task status, sending follow up emails
Mushaniga,Evidence	Senior	18 Apr 2023	Year-End Substantive Testing	1.0	Review and clear comments on payroll accrual
Mushaniga,Evidence	Senior	18 Apr 2023	Year-End Substantive Testing	1.5	Review accrued payroll, long-term payroll and bonus
Mushaniga,Evidence	Senior	18 Apr 2023	Year-End Substantive Testing	0.6	Review of vendor chargeback testing procedures to be performed
Mushaniga,Evidence	Senior	18 Apr 2023	Year-End Substantive Testing	2.0	Commercial rebates testing
Fan,Wade	Senior	18 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski
Pereira,Christopher A.	Partner/Principal	18 Apr 2023	Quality Review	1.0	Engagement quality review
Mushaniga,Evidence	Senior	18 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Rosado-Kozlowski,Christian	Staff/Assistant	18 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski
Fan,Wade	Senior	18 Apr 2023	Year-End Substantive Testing	0.5	Updating request list with open items
Mushaniga,Evidence	Senior	18 Apr 2023	Year-End Substantive Testing	0.5	Updating request list with open items
Mushaniga,Evidence	Senior	18 Apr 2023	Year-End Substantive Testing	0.5	Third party inventory reconciliation and testing
Rosado-Kozlowski,Christian	Staff/Assistant	18 Apr 2023	Year-End Substantive Testing	0.5	Updating open items request list
Rosado-Kozlowski,Christian	Staff/Assistant	18 Apr 2023	Year-End Substantive Testing	1.0	Performing testing procedures for Rhodes Pharma Sales Return Reserve cont
Rosado-Kozlowski,Christian	Staff/Assistant	18 Apr 2023	Year-End Substantive Testing	7.4	Review of testing support for 2022 returns processed
Sonika,Avinash	Executive Director	18 Apr 2023	Bankruptcy	1.0	Reviewed legal expense and other documents to prepare for litigation discussion with the client
Tsui,Rochelle	Manager	18 Apr 2023	Year-End Substantive Testing	0.8	Review of Rhodes government pricing request list and sent it to the Rhodes contacts.
D'Alessandro,Nicholas A	Manager	18 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski
Biedziak,Eliza Anna	Senior Manager	19 Apr 2023	Year-End Substantive Testing	1.0	Government pricing testing continued
Croom,Kayla	Staff/Assistant	19 Apr 2023	Independence Procedures	2.0	Review of Global Watchlist to identify potential independence conflicts
D'Alessandro,Nicholas A	Manager	19 Apr 2023	Year-End Substantive Testing	5.8	Purdue gross-to-nets and search for unrecorded liabilities
Deepankar Nayyar	Senior	19 Apr 2023	Year-End Substantive Testing	6.0	Substantive testing procedures performed over Vendor-Chargebacks for Rhodes Pharma
Furtado,Justin V	Senior Manager	19 Apr 2023	Year-End Substantive Testing	4.4	Review of intangible assets and related schedules

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Massey,Rebecca Rae	Staff/Assistant	19 Apr 2023	Independence Procedures	0.8	Preparation of inventory workpapers including researching any potential related entity breaches of independence noted
Mushaninga,Evidence	Senior	19 Apr 2023	Year-End Substantive Testing	2.0	Prepare commercial rebates testing
Mushaninga,Evidence	Senior	19 Apr 2023	Year-End Substantive Testing	3.5	Review payroll accruals testing and variances
Mushaninga,Evidence	Senior	19 Apr 2023	Year-End Substantive Testing	2.0	Prepare inventory price testing workbooks
Mushaninga,Evidence	Senior	19 Apr 2023	Year-End Substantive Testing	1.0	Review Accounts Receivable Contra testing
RAJA PAWAR	Staff/Assistant	19 Apr 2023	Year-End Substantive Testing	1.5	Vendor chargeback and related credit memo testing for Rhodes Pharma
Ramit Chhabra	Senior	19 Apr 2023	Year-End Substantive Testing	1.0	Updating account lead sheets with adjusted entries
Fan,Wade	Senior	19 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Evidence Mushaninga, Wade Fan, Christian Rosado-Kozlowski
Rosado-Kozlowski,Christian	Staff/Assistant	19 Apr 2023	Year-End Substantive Testing	4.7	Performed testing procedures for testing Credit Memos
Mushaninga,Evidence	Senior	19 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Evidence Mushaninga, Wade Fan, Christian Rosado-Kozlowski
Rosado-Kozlowski,Christian	Staff/Assistant	19 Apr 2023	Year-End Substantive Testing	2.6	Review of testing support for 2022 returns processed cont.
Rosado-Kozlowski,Christian	Staff/Assistant	19 Apr 2023	Year-End Substantive Testing	0.4	Received and analyzed payables account fluctuation explanations for variances within scope .
Rosado-Kozlowski,Christian	Staff/Assistant	19 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Evidence Mushaninga, Wade Fan, Christian Rosado-Kozlowski
Tsui,Rochelle	Manager	19 Apr 2023	Year-End Substantive Testing	0.5	Rhodes government pricing testing

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Furtado,Justin V	Senior Manager	19 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski
Sonika,Avinash	Executive Director	19 Apr 2023	Bankruptcy	2.0	Reviewed all documents related to Avrio sale and also referred to relevant guidance.
Villa,Balthasar	Staff/Assistant	19 Apr 2023	Independence Procedures	2.5	Preparation of independence scoping documents
D'Alessandro,Nicholas A	Manager	19 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski
Biedziak,Eliza Anna	Senior Manager	20 Apr 2023	Year-End Substantive Testing	1.0	Government pricing testing continued
Chetan Jain	Manager	20 Apr 2023	Year-End Substantive Testing	2.0	Journal entry testing - Purdue
D'Alessandro,Nicholas A	Manager	20 Apr 2023	Year-End Substantive Testing	11.4	Out-of-scope work - Rhodes Pharma inventory reconciliation and intangibles impairment
Deepankar Nayyar	Senior	20 Apr 2023	Year-End Substantive Testing	4.0	Preparation and update of the Royalty expense workpaper for Purdue Pharma LP
Deepankar Nayyar	Senior	20 Apr 2023	Year-End Substantive Testing	5.0	Testing procedures performed over operating expenses for Purdue Pharma LP
Furtado,Justin V	Senior Manager	20 Apr 2023	Year-End Substantive Testing	1.3	Review of Rhodes Pharma commercial rebate schedules
Mushaniga,Evidence	Senior	20 Apr 2023	Year-End Substantive Testing	0.3	Clear review comments on Accounts Receivable contra account distribution
Mushaniga,Evidence	Senior	20 Apr 2023	Year-End Substantive Testing	1.5	Review vendor chargeback testing
Mushaniga,Evidence	Senior	20 Apr 2023	Year-End Substantive Testing	0.2	Update commercial rebate testing
Mushaniga,Evidence	Senior	20 Apr 2023	Year-End Substantive Testing	0.6	Update accrued payroll testing and send follow up items
Mushaniga,Evidence	Senior	20 Apr 2023	Year-End Substantive Testing	4.8	Prepare intangible asset impairment analysis testing - Fenofibrate

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Pelletier, Erica N.	Staff/Assistant	20 Apr 2023	Risk Assurance/IT Activities	2.0	Evaluating service organization report - Inmar
Pereira, Christopher A.	Partner/Principal	20 Apr 2023	Quality Review	2.0	Engagement quality review cont.
Fan, Wade	Senior	20 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, 0.5 hours with the following individual: Justin Furtado, Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski
Mushaniga, Evidence	Senior	20 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, 0.5 hours with the following individual: Justin Furtado, Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski
Rosado-Kozlowski, Christian	Staff/Assistant	20 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, 0.5 hours with the following individual: Justin Furtado, Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski
Rosado-Kozlowski, Christian	Staff/Assistant	20 Apr 2023	Year-End Substantive Testing	4.0	Received and cost of goods sold account fluctuation explanations for variances within scope .
Rosado-Kozlowski, Christian	Staff/Assistant	20 Apr 2023	Year-End Substantive Testing	4.1	Review of Rhodes Medicaid accrual schedules from client
Mushaniga, Evidence	Senior	20 Apr 2023	Year-End Substantive Testing	0.5	Rhodes Pharma commercial rebates testing
sabooteh, Milad	Staff/Assistant	20 Apr 2023	Independence Procedures	2.5	Review of independence scoping documents and procedures to be performed
Furtado, Justin V	Senior Manager	20 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, 0.5 hours with the following individual: Justin Furtado, Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski
D'Alessandro, Nicholas A	Manager	20 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, 0.5 hours with the following individual: Justin Furtado, Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski
Biedziak, Eliza Anna	Senior Manager	21 Apr 2023	Year-End Substantive Testing	1.0	Government pricing testing continued
Mushaniga, Evidence	Senior	21 Apr 2023	Year-End Substantive Testing	4.7	Prepare intangible asset impairment analysis testing - Dilauded

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Mushanunga,Evidence	Senior	21 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Evidence Mushanunga, Christian Rosado-Kozlowski
Rosado-Kozlowski,Christian	Staff/Assistant	21 Apr 2023	Year-End Substantive Testing	2.7	Received and cost of goods sold account fluctuation explanations for variances within scope cont.
Rosado-Kozlowski,Christian	Staff/Assistant	21 Apr 2023	Year-End Substantive Testing	3.4	Review of Rhodes Medicaid accrual schedules from client cont
Rosado-Kozlowski,Christian	Staff/Assistant	21 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Evidence Mushanunga, Christian Rosado-Kozlowski
Caporale,Amelia	Partner/Principal	21 Apr 2023	Bankruptcy	1.0	Litigation review procedures
Furtado,Justin V	Senior Manager	21 Apr 2023	Year-End Substantive Testing	1.7	Litigation preparation for upcoming meeting
Mushanunga,Evidence	Senior	21 Apr 2023	Year-End Substantive Testing	0.5	Property Plant and Equipment testing
Mushanunga,Evidence	Senior	21 Apr 2023	Year-End Substantive Testing	0.3	commercial rebates testing
Rosado-Kozlowski,Christian	Staff/Assistant	21 Apr 2023	Year-End Substantive Testing	1.9	Depreciation analytic and fixed assets testing
Sonika,Avinash	Executive Director	21 Apr 2023	Bankruptcy	1.0	Reviewing litigation matters and plan for testing
Tsui,Rochelle	Manager	21 Apr 2023	Year-End Substantive Testing	1.4	Review of credit adjustments for government pricing testing
Furtado,Justin V	Senior Manager	21 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Evidence Mushanunga, Christian Rosado-Kozlowski
D'Alessandro,Nicholas A	Manager	21 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Justin Furtado, Nicholas A D'Alessandro, Evidence Mushanunga, Christian Rosado-Kozlowski
D'Alessandro,Nicholas A	Manager	24 Apr 2023	Year-End Substantive Testing	5.4	Updating client request list and audit status presentation for meeting the next day

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Deepankar Nayyar	Senior	24 Apr 2023	Year-End Substantive Testing	3.0	Preparation and update of the Royalty expense workpaper for Purdue Pharma LP continued
Deepankar Nayyar	Senior	24 Apr 2023	Year-End Substantive Testing	4.0	Testing procedures performed over Operating expenses for Purdue Pharma LP continued
Mushaniga,Evidence	Senior	24 Apr 2023	Year-End Substantive Testing	2.0	Review vendor charge back testing
Mushaniga,Evidence	Senior	24 Apr 2023	Year-End Substantive Testing	1.0	Review inventory testing workpapers and send follow up items
Mushaniga,Evidence	Senior	24 Apr 2023	Year-End Substantive Testing	1.0	Track statuses of open items, sent support and follow up requests for open items
Mushaniga,Evidence	Senior	24 Apr 2023	Year-End Substantive Testing	2.5	Prepare sales returns reserve testing
Mushaniga,Evidence	Senior	24 Apr 2023	Year-End Substantive Testing	0.7	Prepare payroll accruals testing
D'Alessandro,Nicholas A	Manager	24 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski
Rosado-Kozlowski,Christian	Staff/Assistant	24 Apr 2023	Year-End Substantive Testing	4.3	Review of fixed asset rollforward for the consolidated companies
Rosado-Kozlowski,Christian	Staff/Assistant	24 Apr 2023	Year-End Substantive Testing	3.7	Review of cost of goods sold analytical procedure expectations
Rosado-Kozlowski,Christian	Staff/Assistant	24 Apr 2023	Year-End Substantive Testing	0.4	Review of Rhodes Medicaid accrual schedules from client cont
Fan,Wade	Senior	24 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski
Mushaniga,Evidence	Senior	24 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Rosado-Kozlowski,Christian	Staff/Assistant	24 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski
Mushaniga,Evidence	Senior	24 Apr 2023	Year-End Substantive Testing	0.5	Discuss royalty expense testing
Mushaniga,Evidence	Senior	24 Apr 2023	Year-End Substantive Testing	0.5	Discuss severance accrual reconciliation testing
Mushaniga,Evidence	Senior	24 Apr 2023	Year-End Substantive Testing	0.5	Property, plant and equipment testing
Mushaniga,Evidence	Senior	24 Apr 2023	Year-End Substantive Testing	0.7	Drafting an email for inventory open items for Rhodes pharma
Tsui,Rochelle	Manager	24 Apr 2023	Year-End Substantive Testing	0.2	Follow up with Purdue on outstanding questions for Medicaid testing
Deepankar Nayyar	Senior	25 Apr 2023	Year-End Substantive Testing	4.0	Testing procedures performed over Operating expenses for Purdue Pharma LP continued
Deepankar Nayyar	Senior	25 Apr 2023	Year-End Substantive Testing	2.0	Preparation and update of the Medicaid and Med D accrual workpaper for Rhodes Pharma
Furtado,Justin V	Senior Manager	25 Apr 2023	Year-End Substantive Testing	0.5	Leases implementation testing
Mushaniga,Evidence	Senior	25 Apr 2023	Year-End Substantive Testing	0.5	Update documentation on inventory roll forward
Mushaniga,Evidence	Senior	25 Apr 2023	Year-End Substantive Testing	1.0	Review accounts receivable leadsheet
Mushaniga,Evidence	Senior	25 Apr 2023	Year-End Substantive Testing	0.5	Document payroll accrual testing
Mushaniga,Evidence	Senior	25 Apr 2023	Year-End Substantive Testing	2.0	Update third party inventory reconciliation and sending follow ups
Mushaniga,Evidence	Senior	25 Apr 2023	Year-End Substantive Testing	2.0	Prepare and document sales returns reserve testing
Mushaniga,Evidence	Senior	25 Apr 2023	Year-End Substantive Testing	2.0	Review royalty expenses

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Pelletier, Erica N.	Staff/Assistant	25 Apr 2023	Risk Assurance/IT Activities	1.0	Addressing comments in workpapers for service organization reports
Rosado-Kozlowski, Christian	Staff/Assistant	25 Apr 2023	Year-End Substantive Testing	2.1	Review of vendor chargeback accrual testing
Rosado-Kozlowski, Christian	Staff/Assistant	25 Apr 2023	Year-End Substantive Testing	1.0	Received Support for Selections for Rhodes Pharma accrued accounts payable
Rosado-Kozlowski, Christian	Staff/Assistant	25 Apr 2023	Year-End Substantive Testing	3.5	Investigation into significant activity in fixed asset rollforward
SAKSHI SHARMA	Staff/Assistant	25 Apr 2023	Year-End Substantive Testing	4.0	Prepared Aptensio reserve workbook.
D'Alessandro, Nicholas A	Manager	25 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski
Fan, Wade	Senior	25 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski
Mushaniga, Evidence	Senior	25 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski
Rosado-Kozlowski, Christian	Staff/Assistant	25 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski
Tsui, Rochelle	Manager	25 Apr 2023	Year-End Substantive Testing	1.3	Review of manual adjustments used by Purdue in calculations.
Fan, Wade	Senior	25 Apr 2023	Year-End Substantive Testing	0.4	Revenue over-the-counter testing
Mushaniga, Evidence	Senior	25 Apr 2023	Year-End Substantive Testing	0.5	Updating open items request list
Mushaniga, Evidence	Senior	25 Apr 2023	Year-End Substantive Testing	0.5	Property, plant and equipment rollforward testing

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Mushaniga,Evidence	Senior	25 Apr 2023	Year-End Substantive Testing	0.5	Third party inventory testing for Rhodes pharma
Mushaniga,Evidence	Senior	25 Apr 2023	Year-End Substantive Testing	0.5	Third party inventory reconciliations
Rosado-Kozlowski,Christian	Staff/Assistant	25 Apr 2023	Year-End Substantive Testing	0.4	Updating open items request list
Biedziak,Eliza Anna	Senior Manager	26 Apr 2023	Year-End Substantive Testing	1.0	Government pricing testing continued
Chetan Jain	Manager	26 Apr 2023	Year-End Substantive Testing	2.0	Revenue data analytics review/testing
D'Alessandro,Nicholas A	Manager	26 Apr 2023	Year-End Substantive Testing	5.9	Rhodes Pharma inventory review
Deepankar Nayyar	Senior	26 Apr 2023	Year-End Substantive Testing	4.0	Testing procedures performed over the Medicaid quarter utilization detail for Purdue Pharma LP
Deepankar Nayyar	Senior	26 Apr 2023	Year-End Substantive Testing	4.0	Testing procedures performed over year end vendor chargebacks expense for Purdue Pharma LP
Fox,Nicholas K.	Manager	26 Apr 2023	Year-End Substantive Testing	2.0	Review of pension testing findings
Furtado,Justin V	Senior Manager	26 Apr 2023	Year-End Substantive Testing	1.5	Review of client Aptensio returns reserve schedule
Mayta,Ryan Brandon	Senior	26 Apr 2023	Year-End Substantive Testing	2.5	Updates to model for calculation replication of Veteran's Affairs Federal Supply Schedule calculations for Non-Federal Average Manufacturer Price & Troubleshooting manual adjustments
Mushaniga,Evidence	Senior	26 Apr 2023	Year-End Substantive Testing	2.5	Review Accrued expense leadsheet
Mushaniga,Evidence	Senior	26 Apr 2023	Year-End Substantive Testing	2.0	Document and prepare sales returns reserve testing
Mushaniga,Evidence	Senior	26 Apr 2023	Year-End Substantive Testing	2.5	Review royalty expense testing
Mushaniga,Evidence	Senior	26 Apr 2023	Year-End Substantive Testing	2.5	Review net sales lead sheet
Rosado-Kozlowski,Christian	Staff/Assistant	26 Apr 2023	Year-End Substantive Testing	4.5	Performing testing procedures for Rhodes accrued accounts payable

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Rosado-Kozlowski,Christian	Staff/Assistant	26 Apr 2023	Year-End Substantive Testing	3.0	Prepared workpaper for Wholesaler and Pharmacy Rebate Accrual
SAKSHI SHARMA	Staff/Assistant	26 Apr 2023	Year-End Substantive Testing	4.0	Service testing and subsequent rebate payment testing
D'Alessandro,Nicholas A	Manager	26 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski
Fan,Wade	Senior	26 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski
Mushaniga,Evidence	Senior	26 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski
Rosado-Kozlowski,Christian	Staff/Assistant	26 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski
Tran,Hong	Staff/Assistant	26 Apr 2023	Year-End Substantive Testing	1.9	Check response from the actuary and incorporate their comments in the memo
Tran,Hong	Staff/Assistant	26 Apr 2023	Year-End Substantive Testing	1.3	Check with senior teammates on follow-up responses to our follow-up questions, draft summary of findings note for core
Tsui,Rochelle	Manager	26 Apr 2023	Year-End Substantive Testing	1.8	Review of additional support provided by Purdue for government pricing testing
Biedziak,Eliza Anna	Senior Manager	27 Apr 2023	Year-End Substantive Testing	1.0	Government pricing testing continued
Caporale,Amelia	Partner/Principal	27 Apr 2023	Year-End Substantive Testing	0.5	Review of Medicaid rebates
D'Alessandro,Nicholas A	Manager	27 Apr 2023	Year-End Substantive Testing	5.1	Rhodes Pharma out of scope work - inventory reconciliation from third-party locations, and Intangible asset impairment for Fenofibrate tablets/capsules and Dilaudid
Deepankar Nayyar	Senior	27 Apr 2023	Year-End Substantive Testing	4.0	Testing procedures performed over the subsequent to year end cash receipts population for Purdue Pharma LP

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Deepankar Nayyar	Senior	27 Apr 2023	Year-End Substantive Testing	4.0	Preparation and update of the Medicaid and Med D accrual workpapers.
Fox,Nicholas K.	Manager	27 Apr 2023	Year-End Substantive Testing	2.0	Review of pension findings cont.
Mahesh Jagga	Senior	27 Apr 2023	Year-End Substantive Testing	9.0	Lease liability and right of use asset testing
Mushaniga,Evidence	Senior	27 Apr 2023	Year-End Substantive Testing	4.5	Document sales return reserve testing
Mushaniga,Evidence	Senior	27 Apr 2023	Year-End Substantive Testing	0.7	Update royalty expense testing documentation
Mushaniga,Evidence	Senior	27 Apr 2023	Year-End Substantive Testing	1.2	Update documentation on inventory price testing
Mushaniga,Evidence	Senior	27 Apr 2023	Year-End Substantive Testing	1.0	Project management - checking status of open items, sending follow ups to client
Preeti Sharma	Manager	27 Apr 2023	Year-End Substantive Testing	3.0	New lease standard implementation
Rosado-Kozlowski,Christian	Staff/Assistant	27 Apr 2023	Year-End Substantive Testing	0.5	Sending follow-up email for missing invoices for Rhodes Pharma accounts payable accrual
Rosado-Kozlowski,Christian	Staff/Assistant	27 Apr 2023	Year-End Substantive Testing	5.0	Review of Supporting Documentation for Wholesaler and Pharmacy Rebate Accrual
Rosado-Kozlowski,Christian	Staff/Assistant	27 Apr 2023	Year-End Substantive Testing	2.6	Review of audit workpapers performed to date to ensure completeness of current year procedures
D'Alessandro,Nicholas A	Manager	27 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski, Utkarsh Kaushaik
Fan,Wade	Senior	27 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski, Utkarsh Kaushaik
Mushaniga,Evidence	Senior	27 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski, Utkarsh Kaushaik

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Tsui,Rochelle	Manager	27 Apr 2023	Year-End Substantive Testing	2.3	Review of Rhodes support for government pricing testing
Rosado-Kozlowski,Christian	Staff/Assistant	27 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski, Utkarsh Kaushaik
Utkarsh Kaushik	Staff/Assistant	27 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski, Utkarsh Kaushaik
Utkarsh Kaushik	Staff/Assistant	27 Apr 2023	Year-End Substantive Testing	6.0	Rhodes Pharma workpapers for rebates and returns testing
Mushaniga,Evidence	Senior	27 Apr 2023	Year-End Substantive Testing	0.5	Medicaid accrual reconciliation
Mushaniga,Evidence	Senior	27 Apr 2023	Year-End Substantive Testing	0.5	Inventory price testing
Biedziak,Eliza Anna	Senior Manager	28 Apr 2023	Year-End Substantive Testing	1.0	Government pricing testing continued
Chetan Jain	Manager	28 Apr 2023	Year-End Substantive Testing	2.0	Accounts receivable data analytics review/testing continued
D'Alessandro,Nicholas A	Manager	28 Apr 2023	Year-End Substantive Testing	7.4	Leases implementation/testing and Purdue over-the-counter sales testing
Fox,Nicholas K.	Manager	28 Apr 2023	Year-End Substantive Testing	2.0	Review of pension testing memorandum
Mahesh Jagga	Senior	28 Apr 2023	Year-End Substantive Testing	1.0	Lease liability and right of use asset testing
Mushaniga,Evidence	Senior	28 Apr 2023	Year-End Substantive Testing	3.7	Update testing and documentation on inventory
Mushaniga,Evidence	Senior	28 Apr 2023	Year-End Substantive Testing	1.8	Update journal entry testing
Mushaniga,Evidence	Senior	28 Apr 2023	Year-End Substantive Testing	1.5	Project management. checking open items, updating tracker and sending follow ups
Mushaniga,Evidence	Senior	28 Apr 2023	Year-End Substantive Testing	0.5	Update third party inventory documentation

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Rosado-Kozlowski,Christian	Staff/Assistant	28 Apr 2023	Financial Statement Reporting	2.0	Review of related parties footnote financial statement tie out
Rosado-Kozlowski,Christian	Staff/Assistant	28 Apr 2023	Year-End Substantive Testing	0.5	Review of follow-up missing invoices for Rhodes Pharma accounts payable accrual
Rosado-Kozlowski,Christian	Staff/Assistant	28 Apr 2023	Financial Statement Reporting	2.0	Review of pension footnote financial statement tie out
Rosado-Kozlowski,Christian	Staff/Assistant	28 Apr 2023	Financial Statement Reporting	2.0	Drafting audit opinion
Sonika,Avinash	Executive Director	28 Apr 2023	Bankruptcy	4.0	Updated consultation memo related to litigations and going concern
Tsui,Rochelle	Manager	28 Apr 2023	Year-End Substantive Testing	1.5	Discussion with Purdue on manual adjustments and updating team members on logic.
D'Alessandro,Nicholas A	Manager	28 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski, Utkarsh Kaushaik
Fan,Wade	Senior	28 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski, Utkarsh Kaushaik
Mushaniga,Evidence	Senior	28 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski, Utkarsh Kaushaik
Rosado-Kozlowski,Christian	Staff/Assistant	28 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski, Utkarsh Kaushaik
Utkarsh Kaushik	Staff/Assistant	28 Apr 2023	Year-End Substantive Testing	0.5	Daily Status meeting discussing the progress of everyone's assignment, with the following individual: Nicholas A D'Alessandro, Evidence Mushaniga, Wade Fan, Christian Rosado-Kozlowski, Utkarsh Kaushaik
Utkarsh Kaushik	Staff/Assistant	28 Apr 2023	Year-End Substantive Testing	6.0	Medicaid rebate workpaper preparation and open points update

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Zee,Ena	Executive Director	28 Apr 2023	Year-End Substantive Testing	1.3	Retirement plan - reviewing the responses provided by the plan actuary and the summary of findings communication
			Total	932.7	

Total Fixed Fees Sought for 2022 Consolidated Audit During the Fee Period: \$175,000.00